

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

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No. 595

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 6/2017–State Tax

Dated: 15th September, 2017

NOTIFICATION

In exercise of the powers conferred by sub-rule (1) of rule 26 of the Sikkim Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the State Government hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

- (i) Aadhaar based Electronic Verification Code (EVC);
- (ii) Bank account based One Time Password (OTP):

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

2. This notification shall come into force on the 22nd day of June, 2017.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**